IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 6TH JUNE 2007 / 16TH JYAISHTA 1929

WP(C).No. 17316 of 2007(J)

PETITIONER:

M/S. HONDA SIEL POWER PRODUCTS LTD.,
42/2252, ST. BENEDICT ROAD, SOUTH KALAMASSERY,
ERNAKULAM, REPRESENTED BY ITS AREA MANAGER,
MR.O.R.RAVI.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS) III,
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX, ERNAKULAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 17316 of 2007

Dated, this the 6th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment and having regard to the contentions raised, WP(C) is disposed of granting stay against Ext.P3 recovery proceedings for recovery of arrears of tax until disposal of the appeal on petitioner remitting 1/3 of the demand within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If payment is not made as above, entire demand can be recovered and in that case appeal will be taken up in the usual course.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg